

**Amendments to the Specification:**

Please replace paragraph [0001] with the following amended paragraph.

The present application is a Continuation-in-Part (CIP), claiming priority from U.S. Patent Application Serial No. 10/151,712, filed May 20, 2002, entitled "ENERGY RETURN WHEEL SYSTEMS AND METHODS," and U.S. Patent Application Serial No. 10/778,944, No. \_\_\_\_\_, filed February 13, 2004, entitled "ENERGY RETURN WHEEL SYSTEMS AND METHODS," the complete disclosures of which are incorporated herein by reference for all purposes.